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Attorneys for Defendant
FIVE OCEAN CORPORATION LTD.
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK


-----X	
GLORY WEALTH SHIPPING SERVICES LTD.,	:
	:
Plaintiff,	:
	:
- against -	:
	:
FIVE OCEAN CORPORATION LTD.,	:
	:
Defendant.	:
-----X	

08 Civ. 1102(VM)
FRCP 7.1

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Five Ocean Corporation Ltd. certifies it has no parent corporation and its shares are not publicly traded in the United States.

Dated: New York, New York
February 28, 2008

NOURSE & BOWLES, LLP
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FIVE OCEAN COPORATION

By: 
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